

Vault
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H. O. T. C.
1858

CIRCULAR.

TO BISHOP

It is well understood by all, that our circumstances have materially changed since leaving Nauvoo. Whilst there, most of our people were located within a small extent of territory, and all business could then readily be concentrated at any one point; whereas, since our first arrival into the valleys of the mountains, there has been a great and rapid increase to the numbers of our population; and, although so short a time has elapsed since we first located in Salt Lake valley, our settlements have extended themselves for hundreds of miles on every side. It has therefore become necessary, that there should be some new arrangements entered into in relation to the important subject of *Tithing*; and, inasmuch as it is highly essential, that there should be a uniformity in all the branches, through all the valleys, I take the liberty of transmitting to you the following instructions:

Hereafter, all the settlements of Tithing with those living in your branch or ward, will be made at your office. It will be necessary for you to keep an accurate account of all tithing deposited with you. You should keep a regular Day Book, in which every item of tithing paid, should be plainly and distinctly entered to the credit of the individual. This book should be neatly and carefully kept and preserved, as it will eventually have to be deposited in this office. You should also keep a Ledger, into which the account from the Day Book should be posted; and as often as once in each year, at least, a full settlement should be made, the books balanced, and the report made to this office, where the General Records are kept, in order that the same may be put upon the record in their proper places, and the individuals may receive a certificate from this office. This report should be over your signature as Bishop, (and your Clerk's signature if you employ one,) inasmuch as you will be held accountable for all property put into your hand, as also for the correctness and safety of your books.

We shall charge you here as Bishop with the total amount of tithing received by you, from each person, and it will stand against you until you account for the manner in which the produce and other property have been disposed of.

You will be governed in your charge of Labor Tithing by your own judgment; taking the circumstances of the several cases into consideration. As a general rule, you will allow at the rate of a month for tilling 2 acres of land, and charge four dollars labor tithing per month for the residue of the year; eight dollars a year for tithing on team work for a yoke of oxen, span of horses, or mules, when the owner is not engaged in teaming for wages. When a tenth of Butter is not paid, you will charge two dollars per annum for each cow.

The following, or similar questions, if asked, will be of much service in settling, to wit:

Had you any property when you came into the valley, on which you had not paid tithing?

Had you any money on hand?

In what were you engaged during the year after you arrived?

How much land did you till?

How many teams had you?

Did you pay a tenth of your Produce?

Did you pay a tenth of your Hay?

Did you pay a tenth of your Butter?

Did you pay a tenth of your Eggs and Chickens?

Did you make any thing by trading?

How much did your property increase in your hands?

Had you any increase of stock?

If there are any particular reasons existing, why a man's labor tithing is less or more than the usual or general amount, you will be particular in stating those reasons in your memorandum of settlement. And if there are any reasons why any man's produce tithing is not as large as would ordinarily be expected, state those reasons also.

You cannot be too particular in spelling the names correctly on the books; and in every instance where there are two or more of the same name, you will cause them to take a middle name, and ever after be particular to use that middle name in all places. In all instances, in your books or reports, write the names in full. For example, we have on our books, accounts with three men by the name of J. W. Norton: now, unless the full name, as John Warren Norton, or James W. Norton, is written, we cannot tell to whom the account belongs. Again, there are on our books, accounts with no less than four men by the name of William Jones: now, unless they take middle names, the accounts will get mingled and create confusion. Again, we have a John Cowlam and a John Cowlan: John Graves and John Groves; George Badley and Geo. Bradley: names so nearly similar, that, unless great care is taken, the accounts will become confounded. You will also be very particular to have day and date to every entry on Book.

This letter will be accompanied by the necessary forms of Book-keeping, settlements, reports, &c., &c.

You will forward as heretofore, all the heavy articles of tithing to the General Tithing Store House; for which receipts will be given. which you will enter to their several accounts: the smaller articles of domestic production, such as butter, cheese, eggs, &c., you will receive, and credit, and forward as circumstances will admit.

And we wish the Bishops in no wise to countenance nor receive old worn out oxen, kicking cows, scabby sheep, etc., etc., whilst the young, the gentle, and the healthy are left behind. It is your duty to see that your wards fulfil the Law of Tithing, or let it alone, and in accordance to their works, let their accounts be rendered to the General Office. As this is a matter between them and their God, to us it matters little whether they pay, or do not.

The Traveling Bishops as they pass through your Ward, will be expected to inspect your Books, and audit all the accounts of your Ward, and assist in continuing a uniformity of system, and valuation of property, etc. etc.

Particular attention should be paid to preserving and filing away all your receipts, orders, and due bills, with the names and dates endorsed on the back, as these will all be required in the settlement of your accounts.

A strict adherence to the instructions herein contained, will render the business throughout the Territory easy, safe, and uniform.

EDWARD HUNTER, Presiding Bishop.

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CIRCULAR.

TO BISHOP

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EDWARD HUNTER, Presiding Bishop.

POSTSCRIPT.

The Law of Tithing requires one tenth of all a man possesses, and afterwards a tenth of all tithes and increase, and that to be paid in kind, and of the best quality. The individual who neglects to pay a tenth of his butter, eggs, wool, stockings, cloth, &c., but pays the value thereof in wheat, potatoes, squashes, &c.; (while those who employ all their time and means, in rearing the Temple, and building up the Kingdom, are living with their families upon bread and water, and are destitute of the necessities of life, or clothing to shield them from the inclemency of the weather,) has not fulfilled the law of tithing. Neither has that person who turns out the old broken-down horse, ox, or cow, while he retains the young and healthy stock, available property, or money in his own possession. I wish it to be distinctly understood that there is no compulsory or arbitrary power to be exercised over the brethren, in order to coerce the payment of tithing. If brethren desire to keep the commandments of God and fill the law of the Lord in respect to tithing as well as all other things, pay their tithing cheerfully, and secure to themselves the blessings of the faithful, we will gladly receive their tithing, and bless them in the name of the Lord. But if they consider it oppression; if their hearts are wedded to the things of this earth; if they cannot hand over their tithing freely, and rejoice in the act, let them keep it; the Lord does not want it; and let them be assured that the Lord is not dependent on them for the building up of his Kingdom: No, the Gospel will be preached, Temples will be built, the Kingdom will be established, Zion redeemed, and Israel gathered, whether they pay tithing or not.

BRIGHAM YOUNG